

AMENDMENTS TO THE CLAIMS:

Listing of claims:

This listing of claims replaces all prior versions and listings of claims in the application.

Claims 1-11 (Canceled)

Claim 12 (Currently Amended) A semiconductor device comprising:

an insulating substrate;

a first nitride based semiconductor layer formed on said insulating substrate and containing at least one of boron, gallium, aluminum and indium;

an irregular pattern including a plurality of recesses and projections being formed in the surface of said first nitride based semiconductor layer;

insulating films respectively formed on the bottom surfaces of the recesses and the top surfaces of projections of said irregular pattern of said first nitride based semiconductor layer;

a second nitride based semiconductor layer formed on said insulating films formed on the bottom surfaces of said recesses and on said insulating films formed on the top surfaces of said projections, and containing at least one of boron, gallium, aluminum and indium, and having a flattened surface; and

a third nitride based semiconductor layer formed on said flattened surface of said second nitride based semiconductor layer, containing at least one of boron, gallium, aluminum and indium, and including an active region of the device.

Claim 13 (Currently Amended) The semiconductor device according to claim 12, wherein said active region of the device ~~second nitride based semiconductor layer~~ includes an active layer.

Claims 14-21 (Canceled)